R D File No. 279

1939

Collection No.

A 1/14 Cus 21.7

Cus 1972/39

RF 279/39

19

Pros. Serial Nos. 1 – 2 – 3

Subject.

Mr. R. S. Arunachala Iyer placed in temporary charge of the current duties of the Treasury Officer to give relief to Mr. T. N. Rajagopalan Iyer Treasury & Income tax officer, & Mr. Hafiz Bangalore:

Previous References.

Later References.

RD 390/40

R 259/46.

S. 97.—(Green).

MFP—1663 S&P—(M-2971)—24-6-38—100,000.

RDS **FILE No. 279 193**

Section. File No.

Heading. Serial No.

# NOTES.

DEPT. BRANCH.

Pros. 19 Nos.

Subject.

Mr. R. S. Arunachala Iyer placed in temporary charge of the current duties of the Treasury Officer to give relief to Mr. J. V. Rajagopala Iyer, Treasury & Income tax officer, Mc. Station, Bangalore

Notes and Orders.

S. 1.

MFP—1406 S&P—(M-2338)—18-3-37—200,000.

4th May 1939

My dear Rajagopalan,

I send herewith the file re Treasury arrangements. Will you kindly say whether the draft will do? You will notice that we give no reasons. We have yet to examine the question of remuneration.

Will you please return file by bearer if this is not inconvenient.

Yours sincerely,

B. Rau
4-5-39

My dear Courtney,
Thanks. This will do.
I trust you are picking up your health.
J. N. Rajagopal
4.5.39

In Resident's Proceedings No.R.336/26-32(31) dated 24-7-37 my predecessor Rao Sahib, S. Kuppuswami Naidu wa during the period he was given extra duty in connection with Retrocession work, relieved of a portion of his normal Treasury and Income-tax work, the Treasury Assistant and the Senior Income-tax Accountant being placed in charge of such work with a special pay of Rs.30/- per mensem each. This arrangement terminated on 25-7-38 when I took charge as it was then considered that the major portion of the work relating to Retrocession had been completed. The Secretary then told me that I might take over the full duties on the Treasury and Income-tax sides and renew proposals for relief later after gaining experience.

Since my assumption of charge, I have been doing duties as F.A. to the Chief Commissioner, Coorg, also. This has appreciably added to my work. Consequent on the coming into force of the Income-tax Amendment Act 1939 the income-tax work is likely to occupy some more of my time than before and to enable me to do the Coorg work I think I should have some relief. For the present it would suffice if I am relieved of the routine work of the treasury and if Secretary sees no objection I would suggest that the arrangement ordered in Resident's Proceedings dated 24-7-37 might be restored so far as the treasury side is concerned,

(N)

1564/37

with

with effect from 8-5-39 and the Treasury Assistant may, as before, be granted a special pay of Rs.30/- per mensem for the above work.

As I have already mentioned in my talks with the Secretary, the Coorg work had been particularly heavy during the last 9 months since August 38 due to the Financial Enquiry Officer's report and the Treasury Assistant had been of great help to me in the matter. He had to put in at-least two hours extra every day and I think it equitable that he should be given some extra remuneration for the additional work he had to do during the past 9 months. If Secretary sees no objection, I would recommend that the Assistant may be granted from Coorg revenues an honorarium of Rs. 150 This will work out to about Rs.16 per mensem and it is not much for the work he had to do. The payment will be within the meaning of the definition of 'honorarium' in F.R.9(9).

OFFICE OF THE
RESIDENT
4503-A.

J. N. Rajagopalan
30.4.39

Sec
I T.O. may be advised now, as formerly question
A extra remuneration may be examined Income
Tax will give a lot of work

Resident is agreed.

29/4/39

Paras 4 & 5 supra.

6 Draft proceedings submitted.

2-5-39

(From para 6)

2.5.39

4.5.39.

S.N.(1) Issue

As I mentioned to the Secretary in person and as desired by him, I wish to bring the following points to notice in regard to the fixation of my pay.

I am a permanent Assistant Accounts Officer in the scale of Rs.500-35-850 applicable to old entrants, my date of increment therein being 14th May each year. My pay here has been fixed on the same scale with reference to the orders on para 5(ii) of the Foreign and Political Department Memorandum No.F.71(43)-E/31 dated 28-5-32. As the duties of the present post have been declared to be more important and responsible than those of an ordinary post of an A.A.O. I have been allowed to draw the stage next above my substant ive pay in the regular line. My pay in the regular line and the pay I draw (and may draw in future) here are compared below:-

| | Pay in regular line. | Pay in my present post. |
|---|---|---|
| 25-7-38 | 570 | 605 |
| 14-5-39 | 605 | 605 |
| 25-7-39 | 605 | 640 |
| 14-5-40 | 640 | 640 |

It will be seen that I get Rs.35/- extra for about 9½ months in the year. A reference is in this connection invited to page 20 of the Revised Rates of Pay Rules where the pay of the Treasury & Income-tax Officer and Financial

Advisor

Advisor to the Resident, Mysore, for new entrants has been fixed at Rs.400-20-600 plus a special pay of Rs.50/-. The scale of Rs.400-20-600 prescribed above is also the pay for Assistant Accounts Officers (new entrants), vide page 2 ibid The Revised Rates of Pay Rules were issued in 1933 after the Foreign and Political Department memorandum of 1932 quoted above and the intention would appear to be that an A.A.O. deputed to hold this post should get a special pay of Rs.50/- in addition to his pay in the regular line. There is no reason why a difference should be made between old and new entrants in this matter. Recently the Government of India have also enunciated the principle that so far as Special Pay is concerned the same rate should be allowed for old and new entrants. This question did not arise in the case of my predecessor as he was getting a special rate of pay of Rs.500-50-850. I request that, if the Secretary sees no objection, the Political Department may be addressed for refixation of my pay as pay in the regular line plus Special Pay of Rs.50/-. The difference in cost to M.A.T. will be about Rs.22/- per mensem.

Recently I also mentioned to the Secretary about my additional responsibilities as Financial Advisor to the Chief Commissioner, Coorg and the Secretary was inclined to think

think that a special pay of Rs.50/- per mensem from Coorg Revenues for this work would not be unreasonable, pending eventual orders regarding the appointment of a Financial Adviser for Coorg. I request that the Secretary may take up this point also, if he sees no objection.

J. N. Rajagopalan 10.5.39

Please take up the first point. I don't think we can ask for more than one S.P. I will speak to F.A. again on second point later

12/5/39.

Mr B

Please make a copy of above note to be given to C. B

J.5.39

MK 15/5/39

Extract of note-sheet

The necessity for the services of a Financial Adviser to the Chief Commissioner has been emphasised by Mr.Wattal in his Report on the Coorg finances. The services rendered by the Financial Adviser to the Hon'ble the Resident have been of great help to this Administration especially in connection with the retrenchment proposals. Since August 1938 we have sent him about 35 files per month on an average.

113

The proposal to grant an honorarium of Rs.150/- to the Treasury Assistant who helped the Financial Adviser in the disposal of Coorg cases since August 1938 appears to be reasonable and may be accepted. The Financial Adviser may come up again for a similar honorarium to the Treasury Assistant for work done in future.

For orders.

Id/- S.M.
12/5/39

Id/- P.M.K.
12/5

114

We can report to Govt. of India that we have been compelled to use F.A. as F.A., Coorg, ~~since~~ the necessity for the use of a F.A. having been strongly emphasized by Mr. Wattal. We can ask

(1) that pending the new arrangements as a result of the Wattal report, Coorg may pay ½ the Rs.50/- per month S.P. that we propose for F.A. (see other file),

(2) that ½ the extra cost incurred as a result of the rearrangements, viz., 15 per month, be borne by Coorg.

We can examine the honorarium question when orders are received on this.

Please

Please draft to Political Department and Govt. of India as required, and I will speak to F.A. before the drafts finally go for Resident's approval.

Sd/- H. Trevelyan,
13/5/39

KRG

16/6

Draft to the Political Department is submitted.

23.5.39

23.5.39

Seen.

On further consideration I think we should simplify

(1) Ask Pol. Dept for the refixation of F.A's pay according to the rate in the Book. (No expense to his work required)

(2). Ask Govt. of India to sanction the Rs 30 a month required for the Assistant, owing to F.A.'s work for Coorg, to be paid from Coorg Revenues

Re-amend draft on this file paras 1 to 3 plus revised financial clause & send through FA

30.5.39

H Trevelyan 28/5/39.

14 Please see para 18 supra.

Revised draft to the Pol. Department is submitted.

1-6-39

(From para 19)

1.6.39

This letter may go now without reference to possible arrangement in the Coorg office, which will be dealt with separately. But hold up file that is decided.

5/6/39.

Extract of para 20 given to C.O. & asked to inform us when the question referred to therein is decided so that the letter to the Pol. Dept. may be issued.

5/6/39

Extract in collection "X"

21 Please see paras 20 and 21 of notes of Coorg Office File R.Dis.No.422/38(36). If approved the special pay of Rs. 30/- to the Treasury Assistant may be sanctioned for a period

period of six months with effect from the 1st June 1939. -- The proposal involves an extra expenditure of Rs. 180/-. -- Perhaps the Treasury Officer will be able to find this -- amount from savings in the grant sanctioned for the Treasury. Please see in this connection Pol. Department's confidential letter just received. The instructions in that letter seem to apply to expenditure from M.A.T.budget also, as it forms part of the Crown Representative's budget. We should see that as far as possible the sanctioned grants are not -- exceeded.

Draft submitted.

22 As the Treasury is under the control of the Collector he may see the file U.O. before the issue of the draft.

21-6-39

22.6.39

(From para 21)

J. N. Rajagopalan 23.6.39

H.H. Carbutt 26.6.39

27.6.39

23 The relevant notes are thereon

27/6/39

Resident 24 I agree the Schedule seems unexceptionable & should be sent for Savings with Treasury Grant this year 29/8/39

S.N (2) Issue

F.A. may see Resident's orders in para 24 supra.

29-6-39

30.6.39

(Paras 25 only)

Seen. J. R. Nayagopalan 3.7.39

Award

S.N. 182

Please see Proceedings of the Hon'ble the Resident Nos. R.Dis.F.279-39/G.&.A. dated 6-5-39 and 28-6-39 placing the Treasury Assistant in charge of current duties of the -- Treasury in addition to his duties in order to give me relief and sanctioning the payment to him of a special pay of Rs.30/- per mensem for a period of 6 months from 1-6-39 for the additional work.

2

The Income-tax work and the amended Income-tax Act continue to occupy much of my time and I expect that it will be so for some months more. As the amended Act and the rules and instructions issued by the C.B.R. had to be studied fully before starting assessment work, the work had to be started late. It was begun only in September and so far 500 against 1,700 cases have been completed. Of the 1,200 cases remaining 470 are business cases which will take more time than the salary cases. As there are only 4 months in the financial year it is necessary that the work should be pushed through as quickly as possible so that it may not fall into arrears and the revenue should not suffer. I therefore expect to have very tight work on the Income-tax side for the remaining months of the year and for one or two months thereafter. My work as F.A. also is likely to be heavy in the closing months of the year. I therefore

request

request that the arrangements sanctioned in the Proceedings quoted above may be continued for another six months from 1-12-1939. The charge on account of the special pay to the Treasury Assistant will be met from the sanctioned allotment under "General Administration - Pay of Establishment - Treasury Establishment".

J. N. Nagaraja Rao 20.11.39

Collector / Secretary

3 Recommended

H.H. Carleton 21.11.39

The Secretary to the Hon'ble the Resident in Mysore, Bangalore

U.O. No. 5 A 21/22 11.39

23/11/39

27-11-39

OFFICE OF THE
HON'BLE THE RESIDENT
IN MYSORE, BANGALORE.
23 NOV. 1939
Diary No. 11,851
File No. 119279/39

4 In the circumstances stated by the Financial Adviser, if approved, sanction may be accorded to the continuance of the special pay for a further period of 6 months.

Draft submitted.

Through the budget clerk.

30/11

30-11-39

1.12.39

Resident

2/12/39.

S.N. (3) Issued

COORG OFFICE.

# CORRESPONDENCE.

Issued 6/5/39.

S. N. 1

Proceedings of the Hon'ble the Resident in Mysore

No. R.Dis.279/39/G.& A. dated 6th May 1939

ORDER

In order to give relief to Mr. J.N. Rajagopala Iyer, Treasury & Income-tax Officer and Financial Adviser, Mysore Residency, Mr. R.S.Arunachala Iyer, Treasury Assistant, is placed in temporary charge of the ~~following~~ work indicated below with effect from the 8th May 1939 and until further orders, in addition to his own duties:-

Current duties of the Resident's Treasury i.e.

(1) passing of bills and chalans
(2) Receipts & issues of stamps & opium
(3) Payment of pensions and
(4) Submission of monthly accounts and other periodical returns.

Sd/- A.J. Bourne

For Secretary to the Residen

Copy to the

Collector,
C.& M. Station, Bangalore.
Accountant General, Madras.
Officer in charge of the Resident's Treasury, Bangalore.

2-5-39

Note for typist

Copy of the notes to be made to give to Coorg Office.

Issued 29/6/39

S.N.1

S.N. 2

Proceedings of the Hon'ble the -- Resident in Mysore

No. R.Dis.279/39/G.& A. dated 28th June 1939

Read:-

Proceedings of the Hon'ble the -- Resident in Mysore No. R.Dis.279/39/G.& A., dated the 6th May 1939.

O R D E R

In consideration of the additional work entrusted to Mr. R.S.Arunachalla Iyer, Treasury Assistant, Resident's Treasury, the Hon'ble the Resident is pleased, under Fundamental Rule 9(25)(b) and Rule 57 of the Book of Financial Powers, to sanction the payment to him of a special pay of Rs.30/- per mensem for a period of six months with effect from the 1st June 1939.

The present sanction to be in further period one year from the 1st June 1941 for full [illegible]

2. The charge should be met from the allotment in the current year's budget -- under the head"33 Payments to Crown Representative-XI- Bangalore- Account IV- Other expenditure heads- E.General Administration- Dist. Establishments- E.2-Pay of --

Establishment

Establishments- Treasury Establishment".

(Sd) H. Trevelyan

Secy. to the Resident.

Copy to

The Accountant General, Madras.

The Collector, C.& M. Station. Bangalore

The Officer in charge of the Hon'ble the Resident's Treasury, Bangalore.

21-6-39

22.6.39

S.N.3

Proceedings of the Hon'ble the Resident in Mysore

No. R.Dis.279/39/G.& A. dated 6/12/ 1939

Issued. 6/12/39

S.N. 2

ORDER

The Hon'ble the Resident is pleased to sanction the continuance of the -- special pay of Rs. 30/- per mensem to Mr. R.S.Arunachalla Iyer, Treasury Asst. Resident's Treasury, sanctioned in his Proceedings No. R.Dis.279/39/G.& A., dated the 28th June 1939, for a further period of six months with effect from the 1st December 1939.

The charge should be met from the allotment in the budget under the head "33 Payments to Crown Representative- XI-Bangalore-Account IV-Other expenditure heads- E. General Administration-Dist. Establishments-E.2-Pay of Establishments-Treasury establishment".

Sd/- H. Trevelyan,

Secy. to the Resident.

Copy to

The Accountant General, Madras.

The Collector, C.& M. Station, Bangalor

The Officer in charge of the Resident' Treasury, Bangalore.

30-11-39

1.12.39